

SENATE BILL NO. 707

BY SENATOR ALARIO

1 AN ACT

2 To amend and reenact R.S. 47:342(3), relative to the occupational license tax; to define
3 contractor for purposes of the occupational license tax in certain parishes; and to
4 provide for related matters.

5 Be it enacted by the Legislature of Louisiana:

6 Section 1. R.S. 47:342(3) is hereby amended and reenacted to read as follows:

7 §342. General definitions

8 For the purposes of this Chapter, unless the context clearly otherwise requires
9 or unless otherwise defined in specific portions of the Chapter, the following words
10 shall have the respective meanings ascribed to each in this Section.

11 * * *

12 (3)**(a)** Contractor. "Contractor" is synonymous with the term "Builder" and
13 means a person, firm, partnership, corporation, association, or other organization, or
14 a combination of them, which undertakes to or offers to undertake to, or purports to
15 have the capacity to undertake to, or submits a bid to, or does himself or by or
16 through others, construct, alter, repair, add to, subtract from, improve, move, wreck,
17 or demolish any building, highway, road, railroad, excavation, or other structure,
18 project, development or improvement, or to do any part thereof, including the
19 erection of scaffolding or other structure or works in connection therewith and
20 includes subcontractors and specialty contractors. As such, the word, "contractor"
21 shall include oil field service contractors, ~~which shall consist of~~ **including** those
22 contractors performing general oil well servicing, maintenance, and construction
23 when conducted as a single company unit. "General oil well servicing" shall include
24 welding, pipe coating, pipe inspection, wireline service, automation, workover,
25 logging, analysis, seismograph, installing and servicing equipment, packing,
26 platform work, perforating, and completion.

27 **(b) Notwithstanding any provision of law to the contrary, in any parish**

